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The Gazette of India.

JULY TO DECEMBER 1888.

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Nothing for Publication.

SUPPLEMENT No. 27.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 4th July, 1888.

No. 11.—Mr. Arthur Strachey, Reporter for the Indian Law Reports in the High Court of Judicature for the North-Western Provinces, has been granted leave of absence for four months with effect from the 1st August, 1888, or until further orders.

No. 12.—Mr. Dwarkanath Banerji, Barrister-at-Law, has been appointed to officiate as Reporter for the Indian Law Reports in the High Court of Judicature for the North-Western Provinces, during the absence of Mr. A. Strachey, or until further orders.

The 6th July, 1888.

No. 13.—In exercise of the power conferred by the Statute 24 and 25 Vict., Cap. 67, Section 17, the Governor-General in Council has been pleased to appoint Wednesday, the 11th instant, at 11 A.M., as the time, and the Council Chamber in the Viceregal Lodge, Simla, as the place, for a meeting of the Council of the Governor-General for the purpose of making Laws and Regulations.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 3rd July, 1888.

1817.—In supersession of Home Department (Public) Resolutions No. $\frac{26}{953\text{-}63}$, dated 19th July 1883, No. $\frac{31}{1336\text{-}1345}$, dated 23rd August 1884, and No. $\frac{3}{101\text{-}107}$, dated 16th January 1885, the following Rules for the regulation of appointments to the Secretariat Clerical Service are published for general information:

Rules for the Regulation of Appointments in the Secretariat Clerical Service of the Government of India and attached Offices.

1. The Secretariat Clerical Service shall for the future be separated into an Upper and a Lower Division,—the former comprising all appointments the pay (or, in the case of appointments carrying progressive pay, the minimum pay) of which is Rs. 200 and upwards; the latter, all appointments (other than those of copyists, to whom these Rules do not apply) the pay of which is below that sum. No clerk will be entitled to promotion from the Lower to the Upper Division as a matter of course or otherwise than in accordance with these Rules.

2. The head of the office concerned shall have an absolute power of selection in the case of appointments of Registrars of Offices, Superintendents of Branches, Head Assistants, Personal Assistants, or appointments involving the control or supervision over divisions of an office. The mode of recruiting one-half of the remaining appointments in the Upper and two-thirds of all the appointments in the Lower Division shall be by open competition. The rest of the appointments in the Upper and Lower Divisions may be filled in accordance with Rules 12 and 13.

3. An examination of candidates for the Secretariat Clerical Service will be held at Calcutta, Allahabad, and Lahore, and at such other places as may hereafter be appointed, in January of each year. The examination at Allahabad will be confined to persons domiciled in the North-Western Provinces, Oudh, the Central Provinces, Rajputana, and Central India, and that at Lahore to persons domiciled in the Punjab and Baluchistan. The arrangements for the examinations will be made by the Board of Examiners, Fort William, who will be assisted by paid Examiners, and act in communication with the Secretary to the Government of India in the Home Department. Before the examination commences, a distinguishing number will be given by the Secretary to the Board of Examiners to each candidate with which he will mark each of his papers of answers.

4. The nature of the examination will be as follows:

A.—For all Candidates.

(1) Dictation and Handwriting.

This will be a preliminary test, which all candidates, whether for the Upper or Lower Division, must satisfy. The examination in these subjects will not be competitive, but marks will be assigned for the purpose of testing proficiency. The papers of candidates will be examined as soon as possible after this examination; and the Examiners will require any candidate who fails to obtain two-third marks in each subject to withdraw from the further examination.

B.—For Candidates for Appointments in the Upper Division.

	Marks.
(1) English composition	100
(2) Précis writing and drafting	100
(3) Geography	50
(4) History (English and Indian)	50
(5) Elementary Mathematics [Arithmetic; Euclid, Books I to IV; Algebra, to Quadratic Equations (inclusive)]	75

C.—For Candidates for Appointments in the Lower Division.

	Marks.
(1) English composition	100
(2) Précis writing	100
(3) Geography	50
(4) History (English and Indian)	50
(5) Arithmetic; Euclid, 1st Book; Algebra, up to Simple Equations	50

No candidate will be credited with marks in either subject (1) or subject (2) unless he obtains at least one-fourth of the marks in the subject; nor will he be credited with marks in subject (3), subject (4), or subject (5) unless he obtains one-fifth of the marks in the subject. Any candidate obtaining less than one-fourth marks in either subject (1) or subject (2) shall be disqualified. Candidates will not be eligible for the Lower Division of the Financial Department (if with reference to Rule 18 below the Department adopts these Rules), or for the Office of the Accountant General, Public Works Department, unless they obtain at least one-third of the full number of marks in Arithmetic.

5. Every candidate for an appointment in the Upper or Lower Division must send a written application for permission to appear at the examination to the Secretary to the Board of Examiners between the 1st and 15th days of December (inclusive).

[FORM.]

To the Secretary to the Board of Examiners,

Fort William.

SIR,

I request permission to present myself at the ensuing examination of candidates for appointments in the Upper/Lower Division of Government Clerkships. If successful, I should elect to serve in the office of the . A treasury receipt for the fee of Rs. 20/10 is forwarded herewith.

I am, &c.

6. The application under the last rule should be in the form given on the margin, and be accompanied by a treasury receipt for the sum of either Rs. 10 or Rs. 20, according to the division (Lower or Upper) in which the candidate may wish to appear. This sum he is required to pay into the treasury nearest his place of residence by way of examination fee. With the application must also be forwarded—

(1) Evidence (except in the cases provided for by Rules 8 and 9) that the candidate at the date of making his application is not less than 18 and not more than 24 years of age. The date of the candidate's birth must be stated.

(2) In case the candidate has been educated at a school in which students' good-conduct registers are kept, the candidate's register for the last year of his attendance at school when a year has not elapsed since he left school. In other cases, a certificate that the candidate is of good moral character from the head of the institution in which he has last been educated, or from some respectable householder to whom he is well known in private life, and who is himself known to a District or Subdivisional Magistrate or to the head of some Government office,—this last fact being certified by the countersignature of the officer in question.

7. The number of candidates to be selected by the Examiners for each Division will be notified in the *Gazette of India* by the Home Department on or before the 31st October. This number will be determined in communication with the heads of the offices concerned, with reference to the number of vacancies existing or estimated as likely to occur within the course of the following year (and which it is not intended to fill under the provisions of Rules 12, 13, and 14), plus a margin of 10 per cent. for casualties. One-half the number of vacancies offered will be reserved for candidates domiciled in the North-Western Provinces and Oudh, the Punjab, and the Central Provinces, Rajputana, Central India, and Baluchistan, provided that a sufficient number of duly qualified candidates to fill these appointments appear from those territories.

8. Persons who have at any time held a permanent appointment in any of the offices affected by the Resolution, but who may have lost such appointment owing to its abolition or on reduction of establishment, may present themselves for examination under these Rules, provided they are under 40 years of age.

9. Clerks who were serving in the Lower Division of an office before the date of these Rules, and who are under 40 years of age, may, with the permission of the head of the office, present themselves at the examination for appointments in the Upper Division. No clerk who enters the Lower Division after the date of these Rules will be permitted to appear at the examination for the Upper Division unless he is under 24 years of age.

10. As soon as practicable after the open competitive examinations, the Board of Examiners will report the result to the Home Department. The report will take the form of a list giving the names of selected candidates and the exact dates of their births; the distinguishing numbers of unsuccessful candidates; and the number of marks obtained by each candidate, whether successful or unsuccessful, in each subject of examination. The Home Department will then circulate a list of selected candidates to the heads of the offices concerned. Candidates will be given their choice of Departments as far as possible; and the Home Department will intimate such choice, if made, to the head of each office. The head of each Department will, however, be at liberty to offer a vacant appointment which may occur in his Department to any selected candidate remaining on the list. This offer should be made through the Home Department, which will keep each Department of the Government of India informed as the names of selected candidates are removed from the list. No candidate selected in a later year shall be offered an appointment until the offer has been made to and refused by selected candidates of an earlier year remaining on the list.

11. When an outside candidate for either Division attains the age of 25 years, or when two years have expired from the date of the entry of his name on the list, or when any candidate has refused the offer of an appointment in the Department in which he has elected to serve, or has twice refused the offer of an appointment in any other Department or Departments, his name shall immediately be removed from the list.

12. Every alternate vacancy in the Upper Division excluding vacancies in the offices of Registrar, Superintendent, Head Assistant, Personal Assistant, or appointment involving the control or supervision over divisions of an office, and every third vacancy in the Lower Division, may be filled by the head of a Department without reference to the preceding Rules.

13. Appointments made under the last preceding rule shall, if the person appointed is not in Government service, be made subject to the conditions that the person appointed—

(*a*) Is at the time of appointment not less than 18 and not more than 25 years of age;

(*b*) Can give satisfactory evidence that he possesses a minimum educational qualification equivalent to the Entrance standard of one of the Indian Universities if appointed to the Lower, and to the F. A. standard of one of the Indian Universities if appointed to the Upper Division.

(*c*) Must produce satisfactory evidence that he is of good moral character.

14. Any officer already in Government employment may be appointed to any vacancy such as is referred to in Rule 12 without regard to the qualifications specified in the preceding rule.

15. The heads of offices to which these Rules apply are at liberty to arrange transfers from the Upper Division of one office to that of another, or from the Lower Division of one office to that of another. The transfer of an officer from a post in an office to which the Rules apply to a vacancy in another office to which these Rules also apply shall, for the purposes of Rule 12, be held to be the filling up of a vacancy.

16. Before a person who is not already in Government service is actually employed in any office, he must produce a certificate from a Government Medical Officer of or above the rank of Surgeon to the effect that he is in good health and of a sound constitution.

17. Every candidate, whether selected by examination or nominated, who receives an appointment, will be on probation for twelve months; and if at any time during that period, or at its close, his work is not considered satisfactory by the head of the office in which he is employed, he will receive his discharge, and will have no claim to gratuity or compensation on that account. This rule will not apply to clerks selected for the Upper Division who were previously permanent clerks in the Lower Division of the office in question, nor to clerks selected from other Government offices; but such clerks may, if found unfit for the higher grade, be relegated to their former appointments, or, so far as may be, to appointments of corresponding emoluments. To provide for such cases, arrangements should be made by which promotions in the place of the transferred clerks should be *sub. pro tem.* until the latter have passed their period of probation.

18. The above Rules will apply to the Secretariat Offices of the Government of India, except the Foreign Department and the Department of Finance and Commerce whenever the latter fills vacancies by recruitment of officers already holding clerical appointments in any of the Account Offices subordinate to it. When the Department of Finance and Commerce does not recruit in this manner, the Rules will apply. They will also apply to the Offices of—

The Sanitary Commissioner with the Government of India.
The Surgeon-General with the Government of India.
The Director-General of the Post Office of India.
The Northern India Salt Revenue Department.
The Inspector-General of Forests.
The Director-General of Telegraphs.
The Accountant-General, Public Works Department.
The Consulting Engineers for Railways.
The Surveyor-General of India.
The Superintendent of the Geological Survey.
The Meteorological Reporter to the Government of India.
The Accountant-General, Military Department.
Military Account Offices in the Bengal Presidency.
The Commissary-General-in-Chief.
The Commissary-Generals of Circles.
The Director-General of Ordnance in India.
The Inspector-General of Ordnance.
The Surgeon-General, Her Majesty's Forces.
The Office Establishments of the several Arsenals, Depôts, and Factories in Bengal,

and to such other Imperial or Provincial offices as may hereafter be notified as having adopted them.

19. On the occurrence of any vacancy hereafter in any office which has to be filled by open competition under these Rules, and when no candidate qualified under the Rules is available to fill such vacancy, appointments may be made under Rules 12 to 14.

20. These Rules shall take effect from the date of their issue.

21. Copies of these Rules may be obtained on application at the Office of the Home Department, Calcutta.

MEDICAL.

The 2nd July, 1888.

No. 433.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bengal:

Surgeon E. Cretin, M.B.
" J. H. T. Walsh.
" J. R. Adie, M.B.

The 6th July, 1888.

No. 441.—The services of Surgeon A. W. Alcock, M.B., are temporarily placed at the disposal of the Government of the North-Western Provinces and Oudh.

No. 444.—The services of Surgeon-Major H. Hamilton, M.D., are replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 6th July, 1888.

No. 171.—The services of the Reverend A. Ferrier, Chaplain of the Church of Scotland, attached to the 2nd Seaforth Highlanders, Bareilly, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh for employment as officiating Chaplain of the Church of Scotland, Allahabad.

No. 175.—The Reverend G. A. Ford, a Junior Chaplain on the Bengal Establishment, reported his arrival at Calcutta on the afternoon of the 9th ultimo.

Mr. Ford's services are placed at the disposal of the Government of Bengal.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—SURVEYS.

Simla, the 4th July, 1888.

No. 337—17-36S.—The services of Lieutenant-Colonel W. J. Heaviside, R.E., Deputy Superintendent, 2nd Grade, Survey of India Department, are replaced at the disposal of the Military Department, with effect from the date on which he makes over charge of his duties in the Survey of India Department.

E. C. BUCK,

Secretary to the Government of India.

INDIAN EMPIRE.

NOTIFICATION.

Simla, the 6th July, 1888.

No. 52 I.E.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:

To be Knights Commanders.

Maharaja Harendra Kishor Singh Bahadur, of Bettiah.

The Hon'ble Gregory Charles Paul, C.I.E., Advocate-General, Bengal.

Maharaja Narendra Krishna, Presidency Magistrate and Municipal Commissioner, Calcutta.

By order of the Grand Master,

H. M. DURAND,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th July, 1888.

No. 2747-I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Syed Muhammad Takee Khan, Zemindar in the District of Mozufferpore, the title of Nawab as a personal distinction.

No. 2748-I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Kumar Gyanoda Kant Roy of Chanchra in the Jessore District, the title of Raja as a personal distinction.

No. 2749-I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Syed Kazi Reza Hossein of Patna, the title of Khan Bahadur as a personal distinction.

No. 2750-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Gunga Pershad, of Durbungha.

Babu Hurry Mohun Thacoor, Zemindar, of Berary in the District of Bhagulpore.

Babu Shanker Dyal Singh, Honorary Magistrate in the Shahabad District.

Babu Bepin Behary Dutt, Government Pleader of Midnapore.

Babu Surja Kumar Pundit, District Engineer in Murshidabad.

The 3rd July, 1888.

No. 1252-*G*.—The Governor-General in Council is pleased to recognise the appointment of Mr G. W. White as Acting Consular Agent for Italy at Akyab, during the absence of Mr. G. H. Ruckert.

No. 1255-*G*.—Kumar Shree Harbamji Rawaji, Attaché to the Resident at Hyderabad, is appointed to officiate, temporarily, as an Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, with effect from the date of assuming charge.

The 4th July, 1888.

No. 1267-*G*.—Lieutenant M. A. Tighe, Madras Staff Corps, Commandant of the Resident's Escort at Hyderabad, is appointed to officiate as a Political Assistant of the 3rd Class, and is posted as Assistant to the Resident, and to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, at Hyderabad, with effect from the date of assuming charge.

No. 1272-*G*.—Surgeon-Major T. H. Hendley, Residency Surgeon, Jeypore, is granted privilege leave for two months and twenty-nine days, with effect from the 23rd July, 1888, or the subsequent date on which he may avail himself of the leave.

No. 1274-*G*.—Mr. C. E. Welby, Head Master of the Zillah School at Cawnpore, is appointed to officiate as Principal of the Rajkumar College in Bundelkhand, with effect from the 28th April, 1888, and during the absence on furlough of Mr. J. Mather, or until further orders.

No. 1349-*F*.—The services of Ghulam Mohi-ud-din Khan, Khan Bahadur, Extra Assistant Commissioner in the Punjab, are replaced at the disposal of the Government of the Punjab, with effect from the 30th June, 1888.

The 5th July, 1888.

No. 1286-*G*.—Kazi Saiyid Ahmed, Khan Bahadur, C.I.E., Attaché in the Foreign Department, is granted six months' leave on medical certificate under section 128, chapter X., of the Civil Leave Code, and with effect from the 19th June, 1888.

No. 1288-*G*.—The Governor-General in Council is pleased to recognise the appointment of Mr. L. Aeppli as Acting Consul for the Netherlands at Bombay, during the absence of Mr. J. Steiner.

No. 1291-*G*.—The following appointments are provisionally made in the Central India Horse, with effect from the 17th April, 1888:

Major H. A. Vincent, 2nd Squadron Commander, 1st Regiment, to be Second-in-Command, 2nd Regiment, *vice* Colonel M. G. Gerard, C.B., provisionally employed on the Staff of the Army. Major Vincent will continue to officiate as Second-in-Command of the 1st Regiment.

Captain G. E. Money, 3rd Squadron Commander, to be 2nd Squadron Commander, 1st Regiment, *vice* Major Vincent.

Lieutenant-Colonel N. F. F. Chamberlain, 4th Squadron Commander (seconded), 2nd Regiment, to be 3rd Squadron Commander (seconded), 1st Regiment, *vice* Captain Money.

Lieutenant E. E. Robertson, 4th Squadron Commander, to be 3rd Squadron Commander, 2nd Regiment, *vice* Lieutenant-Colonel N. F. F. Chamberlain.

Lieutenant W. A. Watson, Squadron Officer and Adjutant, to be 4th Squadron Commander, 2nd Regiment, *vice* Lieutenant Robertson.

Lieutenant the Hon'ble H. D. Napier, officiating Squadron Officer, 1st Regiment, to be Squadron Officer, 2nd Regiment, *vice* Lieutenant Watson.

No. 2734-*I*.—I. With reference to sections 4, 5, 6, and 7 of the Indian Registration Act, III. of 1877, as extended to the Cantonment of Deesa, the Governor-General in Council is pleased to make the following orders:

(1) All the powers and duties conferred and imposed by the Act upon the Inspector General of Registration shall be exercised and performed within the Cantonment of Deesa by the Inspector General of Registration of the Bombay Presidency.

(2) For the purposes of the Act the Cantonment of Deesa shall form a district and also a sub-district.

(3) The Political Superintendent of Palanpur for the time being shall be the Registrar and the Cantonment Magistrate of Deesa for the time being the Sub-Registrar of the said district and sub-district, respectively.

(4) The Office of the Political Superintendent of Palanpur for the time being shall be the office of the Registrar and the office of the Cantonment Magistrate of Deesa for the time being that of the Sub-Registrar.

II. The Notification of the Government of India in the Home Department, No. 1029 (Public), dated the 17th June, 1885, published at page 339 of the *Gazette of India* of the 20th idem, is hereby cancelled.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

Simla, the 5th July, 1888.

No. 3620.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

The Finance and Revenue Accounts for 1886-87 and the Comptroller and Auditor General's Appropriation Report on those Accounts.

RESOLUTION.—The following is a statement of the leading figures of the Accounts of the year 1886-87 :

		1885-86, Accounts.	1886-87, Budget.	1886-87, Revised.	1886-87, Accounts.
		Rx.	Rx.	Rx.	Rx.
INDIA	Revenue	74,123,574	75,560,200	75,754,200	77,010,111
	Expenditure	58,315,871	57,241,400	56,937,000	57,294,007
	Provincial Adjustment of Expenditure	+ 523,882	— 975,400	— 577,300	+ 35,665
ENGLAND	Revenue	259,074	178,900	231,600	237,651
	Expenditure	14,014,733	14,512,900	14,373,000	14,409,949
EXCHANGE	On Revenue	81,549	59,600	85,900	89,372
	On Expenditure	4,411,437	4,837,600	5,338,500	5,419,086
TOTAL	Revenue	74,464,197	75,798,700	76,071,700	77,337,134
	Expenditure	77,265,923	75,616,500	76,071,200	77,158,707
SURPLUS OR DEFICIT		—2,801,726	+ 182,200	+ 500	+ 178,427

2. The net result of the year agreed very closely with the Budget, but there were considerable differences in the details as shown below :

	Rx.
Revenue in India (better than Budget)	1,449,900
Expenditure in India (worse than Budget)	52,600
Provincial Adjustment (worse than Budget)	1,011,100
Net Expenditure in England (better than Budget)	161,700
Exchange on English Expenditure (worse than Budget)	551,700
Net Worse	3,800

The details of the first two items are as follows :

Revenue in India.

	Imperial. (Increase +)	Provincial and Local. (Decrease —)	Total.
	Rx.	Rx.	Rx.
Land Revenue	— 148,734	+ 444,158	+ 295,424
Opium	— 284,624	...	— 284,624
Salt	+ 266,528	— 1,384	+ 265,144
Excise	+ 123,501	+ 116,873	+ 240,374
Telegraph	+ 109,379	+ 16	+ 109,395
State Railways	— 78,442	+ 65,953	— 12,489
Guaranteed Railways (net Traffic Receipts)	+ 513,616	...	+ 513,616
Army	+ 121,218	...	+ 121,218
Minor differences under other Heads	— 33,377	+ 235,230	+ 201,853
Total ...	+ 589,065	+ 860,846	+1,449,911

Expenditure in India.

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Police	+ 218,526	+ 48,671	+ 267,197
Marine	+ 154,273	+ 1,163	+ 155,436
Famine Relief	—1,052,321	+ 41	—1,052,280
State Railways (Working Expenses)	— 314,115	— 35,096	— 349,211
Buildings and Roads	— 99,615	— 162,896	— 262,511
Army Services	+1,332,116	...	+1,332,116
Special Defence Works	+ 123,110	...	+ 123,110
Other Heads	— 159,148	— 2,102	— 161,250
Total ...	+ 202,826	— 150,219	+ 52,607

The improvement in Imperial Revenue occurred chiefly in the receipts of the Guaranteed Railways owing to an unexpected development of traffic, especially on the Great Indian Peninsula line. The excess in expenditure was due chiefly to the extended military operations in Upper Burma, and occurred under the heads "Police," "Marine," and "Army." The charges for Special Defence Works also contribute to the excess, as they were shown in the Budget outside the Revenue Account, but it was afterwards decided to charge them against the revenues of the year. On the other hand, the Famine Insurance grant was largely reduced.

In the Provincial and Local portion of the accounts there was an improvement in the revenues of Rx. 860,900 chiefly under Land Revenue and Excise, and a saving in the expenditure of Rx. 150,200 chiefly under Buildings and Roads, resulting in a total improvement of Rx. 860,900 + Rx. 150,200, or Rx. 1,011,100, in the balances at credit of the Provincial Governments. This explains the third item.

The fourth item is the outcome of comparatively small differences under the various Revenue and Expenditure heads.

The explanation of the fifth item is as follows. The Budget Estimate was framed on the basis of an exchange of 18*d.*, or £1 = Rs. 13⅓. The rate actually realised, at which the English revenue and expenditure was brought to account, was 17·44*d.*, or £ 1 = Rs. 13·76.

The following are the leading features of the comparison of the Estimates and Accounts:

PRINCIPAL HEADS OF REVENUE.

Land Revenue.—The figures for 1886-87 include for the first time the receipts in Upper Burma. The Budget and Revised provided Rx. 515,000 and Rx. 210,400 respectively on this account; but owing to the disturbed state of the country only Rx. 167,200 were realised. The other causes which have contributed to the large excess in 1886-87 are the increased collections in Lower Burma on the pacification of the country after the disturbances of 1885-86, new and revised settlements in some parts of India, and the unusually heavy collections of March, which amounted to Rx. 5,065,500 against Rx. 4,419,800 and Rx. 4,734,100 in the two previous years. The figures of Land Revenue show considerable irregularity when they are made up by the financial year, as a great variation occurs from year to year in the distribution of the collections between March and April. But taking the year as from 1st October to 30th September, which divides it according to seasons, the figures admit of a regular comparison, and show a steady advance of revenue. The collections of the last few years, including the portion of Land Revenue shown under Irrigation, would then compare as follows:

		Rx.
1885-86	Accounts	22,592,400
1886-87	Budget	22,760,300
	Revised	22,610,500
	Accounts	23,055,700

Portion of Land Revenue due to Irrigation.

		Rx.
1885-86	Accounts	562,600
1886-87	Budget	555,790
	Revised	558,300
	Accounts	597,500

	Rx.
1884	22,647,900
1885	22,685,000
1886	23,021,000
1887	23,492,400

Opium.—There was a severe fall in the price of Bengal opium, the average price obtained during the year being Rs. 1,123 against Rs. 1,200 taken in the Budget, and Rs. 1,235 and Rs. 1,296 obtained in the two previous years. The number of chests sold was 54,750 against 55,500 estimated, and 50,994 and 46,698 sold in the two previous years. The deficiency in the receipts from Bengal opium was, however, supplemented to a large extent by increased receipts from the duty on Malwa opium exported from Bombay, 39,745½ chests having been brought forward against 36,134 in the Budget, and 37,677 and 39,039 in the two previous years. This increase was brought about by a desire to anticipate the *likin* tax which the Chefoo Convention makes leviable with the import duty, and also by the reported failure of the China crop. The revenue from excise opium was not quite up to the estimate, but exceeded that of the previous year, being Rx. 212,600 against Rx. 220,800 estimated and Rx. 197,500 in the previous year.

		Rx.
1885-86	Accounts	8,942,500
1886-87	Budget	9,227,600
	Revised	8,898,900
	Accounts	8,943,000

The season was again a very favourable one for production of Bengal opium, and the total number of chests produced was nearly the same as in that of the two previous years, being 64,500 against 64,925 and 65,993 in the two previous years. The balance in stock on the 1st April 1887 stood at 79,455.

Salt.—The Salt revenue of 1885-86 was unusually low owing to the floods which caused suspension of production at Sambhar and to the very heavy collections in February and March of the previous year. In 1886-87 the revenue was considerably increased by the recommencement of manufacture at Sambhar and by an improved demand for rock salt on the Punjab mines consequent on the opening of the broad-gauge line of railway from Malikwal to Khewra and the reduction of railway freight, coupled with a general activity in the salt trade in Bengal and Burma.

		Rx.
1885-86	Accounts	6,345,100
1886-87	Budget	6,392,500
	Revised	6,538,600
	Accounts	6,657,600

Stamps and Excise.—Both continued to improve, the increase during the year having been Rx. 88,100 and Rx. 223,100 respectively as against Rx. 56,600 and Rx. 140,200 in the previous year.

		Stamps.	Excise.
		Rx.	Rx.
1885-86	Accounts ...	3,663,200	4,152,100
1886-87	Budget ...	3,694,400	4,134,800
	Revised ...	3,721,100	4,265,600
	Accounts ...	3,751,300	4,375,200

Provincial Rates.—The revenue under this head necessarily increased with the increased collections of Land Revenue.

		Rx.
1885-86	Accounts	2,960,300
1886-87	Budget	2,909,100
	Revised	2,943,600
	Accounts	2,999,800

Customs : Import duties.—The revenue from Customs duties on imports has not varied much for some years. Owing to the new tariff of 1887 there was, however, an increase in the year under review as exhibited in the following figures :

		Rx.
1885-86	Accounts	1,200,000
1886-87	Budget	1,173,200
	Revised	1,211,900
	Accounts	1,246,300

	Gross receipts.	Refunds.	Net amounts.
	Rx.	Rx.	Rx.
1882-83	433,400	27,700	405,600
1883-84	439,100	8,600	430,500
1884-85	418,500	7,100	411,400
1885-86	437,200	16,200	421,000
1886-87	512,000	16,100	495,900

Export duties.—Taking the period 1st October to 30th September as the year which divides the revenue under this head more accurately according to seasons, the collections during the last few years compare as follows :

	Rx.
1883-84	634,300
1884-85	669,300
1885-86	695,800
1886-87	740,700

Assessed Taxes.—Compared with the previous year, the receipts under this head show a very large excess as the result of the income tax; but the actual realisations fell short of the Estimate.

		Rx.
1885-86	Accounts	503,000
1886-87	Budget	1,458,100
	Revised	1,348,100
	Accounts	1,354,700

Forest Revenue.—The large difference between the Budget and actuals is due to Rx. 10,800 only having been realised in Upper Burma out of an estimate of Rx. 90,000. Leaving out of account the year 1884-85, in which there was an abnormal decline in the demand for teak from Burma, the revenue under this head has gradually improved, the total receipts during the last few years having been as follows :

		Rx.
1885-86	Accounts	1,086,100
1886-87	Budget	1,153,300
	Revised	1,138,600
	Accounts	1,104,000

	Rx.
1883-84	1,052,200
1884-85	987,000
1885-86	1,086,100
1886-87	1,104,000

Registration.—The revenue under this head also steadily advanced up to 1885-86. 1886-87 shows a slight decline from the previous year owing to there having been some special receipts in 1885-86.

		Rx.
1885-86	Accounts	308,000
1886-87	Budget	309,800
	Revised	297,900
	Accounts	299,100

Tributes.—The Budget provided Rx. 20,000 for the expected tribute from the Shan States in Upper Burma; but it was not finally determined, and was not realised.

		Rx.
1885-86	Accounts	689,600
1886-87	Budget	712,000
	Revised	690,900
	Accounts	695,400

DIRECT DEMANDS ON THE REVENUE.

Refunds.—The only special item was a refund of Rx. 8,300 to the Madras and South Indian Railway Companies on account of income tax levied at first on net profits, but afterwards refunded, as it was subsequently determined to assess the tax only on the surplus profits.

		Rx.
1885-86	Accounts	206,200
1886-87	Budget	207,000
	Revised	209,400
	Accounts	214,500

Assignments and Compensations.—The increase over the Budget occurs almost entirely in the adjustments on account of alienated Land Revenue in Bombay, and is chiefly due to the recent revision of assessments in Sind not having been provided for in the Budget.

		Rx.
1885-86	Accounts	1,396,500
1886-87	Budget	1,301,000
	Revised	1,372,500
	Accounts	1,446,900

Land Revenue.—The excess over the previous year is due almost entirely to the charges of Upper Burma, which amounted to Rx. 41,700 against Rx. 92,000 in the Budget, the full amount not being required owing to the failure of the revenue. Part of the charge is a percentage on receipts. There was also a saving of Rx. 79,500 on the estimate of Survey and Settlement charges.

		Rx.
1885-86	Accounts	3,414,300
1886-87	Budget	3,588,800
	Revised	3,515,600
	Accounts	3,464,200

Opium.—There was a saving of Rx. 35,700 on the estimate in the Behar Agency, but an increase of Rx. 114,500 in the Benares Agency. Distributed over the opium year, which, like the revenue year, does not correspond with the financial year, the expenditure of the last three years compares as follows with the quantity of opium produced :

		Rx.
1885-86	Accounts	3,057,700
1886-87	Budget	2,650,500
	Revised	2,785,300
	Accounts	2,729,100

	Expenditure.	Number of chests of opium produced.
1884-85	2,960,905	69,641
1885-86	2,695,776	66,994
1886-87	2,391,541	60,631

Salt.—The increase over the previous year is due to arrear charges on account of purchase and freight, a special payment in Madras of Rx. 10,100 to certain licensees as compensation for the suppression of salt manufacture, and the recommencement of salt works at Sambhar. The Budget included the total charges of the combined Salt and Excise establishment in Madras ; but Rx. 24,000 of it have in the accounts been charged to Excise.

		Rx.
1885-86	Accounts	401,600
1886-87	Budget	496,600
	Revised	483,100
	Accounts	486,200

Stamps, Provincial Rates, Customs, Assessed Taxes, and Registration.—The increase in 1886-87 is due to the charges for the collection of the income tax.

		Rx.
1885-86	Accounts	523,600
1886-87	Budget	583,200
	Revised	566,500
	Accounts	568,600

Excise.—The Budget provided for Rx. 8,000 for a Commissioner of Excise in the Punjab, but the grant was not utilised. On the other hand, as stated above, the whole of the charges for the combined Salt and Excise establishment in Madras was provided for under Salt. The excess in 1885-86 is due to a much larger proportion of the combined establishment having been charged under this head.

		Rx.
1885-86	Accounts	124,400
1886-87	Budget	105,800
	Revised	117,600
	Accounts	116,700

Forest.—The expenditure under this head is gradually increasing with the revenue. The saving on the Estimate occurred almost entirely in Burma (Rx. 9,800 in Upper Burma and Rx. 11,700 in Lower Burma).

		Rx.
1885-86	Accounts	680,900
1886-87	Budget	742,300
	Revised	736,000
	Accounts	719,800

INTEREST.

Receipts.—The decrease in the receipts compared with 1885-86 occurs in the Interest on overdrawn Capital of Guaranteed Railways and in that on loans to Native States, owing mainly to the extinction of the Mysore Famine debt, the balance of which was adjusted against put of the £1,200,000 raised by the Southern Mahratta Company for the purchase and completion of the Mysore Railway. The increase over the Budget is due to interest on the temporary investment of the surplus cash balances in England.

		Rx.
885-86	Accounts	699,000
1886-87	Budget	644,200
	Revised	680,900
	Accounts	670,500

Expenditure.—The Rupee debt is being gradually transferred to the Capital Account of Railways and Irrigation Works, as the expenditure on State Railways occurs partly in England and partly in India; but the transfer from Debt to Capital Account is made upon the Rupee Account only.

		Charged to ordinary Debt.	Charged to Railway and Irrigation.	Total.
		Rx.	Rx.	Rx.
India—				
1885-86	Accounts ...	663,600	3,146,700	3,810,400
1886-87	Budget ...	415,400	3,406,900	3,822,300
	Revised ...	381,700	3,407,300	3,789,000
	Accounts ...	375,400	3,416,000	3,791,400
England—				
1885-86	Accounts ...	2,428,900	366,200	2,795,100
1886-87	Budget ...	2,603,000	517,900	3,120,900
	Revised ...	2,597,200	566,000	3,163,200
	Accounts ...	2,597,000	566,000	3,163,000
Exchange—				
1885-86	Accounts ...	764,600	115,200	879,800
1886-87	Budget ...	867,700	172,600	1,040,300
	Revised ...	964,700	210,200	1,174,900
	Accounts ...	976,600	212,900	1,189,500

Interest on other Obligations.—The decrease under this head is due to the transfer of the Civil Funds to Government. The actuals of 1885-86 included Rx. 128,000 on account of interest on the Bengal and Madras Civil Funds.

		Rx.
1885-86	Accounts	473,700
1886-87	Budget	364,200
	Revised	364,100
	Accounts	361,400

POST OFFICE, TELEGRAPH, AND MINT.

REVENUE.

Post Office.—The revenue showed continued improvement.

		Rx.
1885-86	Accounts	1,113,100
1886-87	Budget	1,157,100
	Revised	1,166,300
	Accounts	1,154,300

Telegraph.—The increase over Estimate and last year's actuals is due to increased traffic with Burma. A part of the increase was counterbalanced by smaller receipts on the Indo-European line owing to the return to India of the Afghan Boundary Commission.

		Rx.
1885-86	Accounts	628,500
1886-87	Budget	575,900
	Revised	654,000
	Accounts	692,800

Mint.—The seignorage duty realised on silver in 1885-86 was unusually high, the figures of the last few years being Rx. 64,500 in 1883-84, Rx. 115,600 in 1884-85, Rx. 202,600 in 1885-86, and Rx. 93,100 in 1886-87. The diminution in seignorage duty in 1886-87 was, however, recovered to a large extent by an increased gain on copper coinage arising from an unusual absorption of copper coin.

		Rx.
1885-86	Accounts	224,300
1886-87	Budget	181,100
	Revised	156,400
	Accounts	180,400

EXPENDITURE.

Post Office.—The increase is due to the gradual expansion of the Department.

		Rx.
1885-86	Accounts	1,302,600
1886-87	Budget	1,354,000
	Revised	1,351,000
	Accounts	1,350,300

Telegraph.—The expenditure of 1885-86 was unusually high owing to more than the average quantity of stores having been obtained from England and to the construction of the third Bushire cable. The Budget of 1886-87 provided

		Rx.
1885-86	Accounts	872,800
1886-87	Budget	779,900
	Revised	740,600
	Accounts	714,500

for a large increase in the number of combined Post and Telegraph offices, and for increased pay to certain classes of officers which was not required.

		Rx.
1885-86	Accounts	117,600
1886-87	Budget	93,600
	Revised	80,200
	Accounts	80,500

Mint.—There was a decrease in the expenditure owing to the smaller amount of silver coinage.

CIVIL DEPARTMENTS.

Receipts.—The excesses over the Estimate and the actuals of 1885-86 are the outcome of comparatively small variations under all the heads included in this group. The increase over the Budget occurs chiefly under "Marine" (Rx. 15,200), and is due to the transfer of certain receipts in Bengal from Port Funds, to the sale proceeds of two steamers and some surplus stores, and to more work having been done in the Dockyards for other Departments. The excess over the receipts of previous year occurs chiefly under "Law and Justice" on account of Upper Burma, under "Education" on account of the sale proceeds and interest of certain Government promissory notes belonging to the Muir College Fund, and under "Medical" on account of recoveries from the Bombay Port Trust of the charges for the Health Officer of the port.

		Rx.
1885-86	Accounts	1,427,400
1886-87	Budget	1,433,800
	Revised	1,454,200
	Accounts	1,461,600

EXPENDITURE.

Administration.—In 1885-86 the complications on the North-Western Frontier, the Rawalpindi Durbar, and the Burma war led to a large amount of special expenditure under this head; but the relief afforded by the cessation of this special outlay was lost in consequence of the heavy charges in Upper Burma. The saving on the estimate is due to the Patwari charges of the Central Provinces, Rx. 34,844, provided under this head, having in the accounts been charged to Land Revenue, while the estimate of Upper Burma charges proved insufficient to the extent of Rx. 17,300.

		Rx.
1885-86	Accounts	1,732,900
1886-87	Budget	1,744,100
	Revised	1,736,800
	Accounts	1,733,900

Law and Justice: Courts of Law.—The variations occur almost entirely in the Upper Burma charges, which amounted to Rx. 500 in 1885-86 and Rx. 37,700 in 1886-87; while the Budget of the year provided Rx. 58,000, which was not fully utilised, as the full number of Courts were not maintained.

		Rx.
1885-86	Accounts	2,602,400
1886-87	Budget	2,665,000
	Revised	2,640,100
	Accounts	2,633,000

Law and Justice: Jails.—The increase over 1885-86 is the result of small variations in all the provinces. The estimate was framed too high.

		Rx.
1885-86	Accounts	749,900
1886-87	Budget	805,200
	Revised	777,400
	Accounts	763,400

Police.—The excess over the estimate and the previous year's results amounts to Rx. 267,200 and Rx. 432,400 respectively, and has occurred almost entirely in Burma, where the excesses are Rx. 284,300 and Rx. 410,600.

		Rx.
1885-86	Accounts	2,852,700
1886-87	Budget	3,017,900
	Revised	3,251,500
	Accounts	3,285,100

Marine.—Here also the excesses are due to Burma. The excess in the English expenditure is connected with the supply of new steamers to the Indian Government, of which two required for Burma were not provided for in the estimate.

		India. Rx.	England. Rx.	Exchange. Rx.
1885-86	Accounts ...	336,500	143,200	45,000
1886-87	Budget ...	375,600	212,500	70,800
	Revised ...	503,300	229,600	85,300
	Accounts ...	530,900	230,500	86,700

Education.—The excess over 1885-86 is due to the extension of the *grant-in-aid* system and the system of *payment by results.*

		Rx.
1885-86	Accounts	1,243,100
1886-87	Budget	1,326,500
	Revised	1,292,200
	Accounts	1,305,300

		Ecclesiastical. Rx.	Medical. Rx.
1885-86	Accounts	163,900	747,600
1886-87	Budget	172,800	788,600
	Revised	161,000	756,400
	Accounts	159,000	756,700

Ecclesiastical and Medical.—The estimates were framed slightly too high.

Political.—The excess over the estimate occurred chiefly in the charges of the Afghan Delimitation Commission and in Upper Burma, and in the latter case includes payments to employés of the late Government. The actuals of 1885-86 included the following special items:

		Rx.
1885-86	Accounts	1,150,700
1886-87	Budget	681,900
	Revised	750,800
	Accounts	754,800

	Rx.	Rx.
Afghan Delimitation Commission	232,240	
Deduct—charges of 1886-87	80,108	
Excess in 1885-86		152,132
Special subsidy to the Amir of Afghanistan		200,000
Rawalpindi Durbar		29,672
Gilgit Mission		10,578
		392,382

Scientific and other Minor Departments.—The variations are chiefly due to the charges for Provincial statistics in the North-Western Provinces and Local Fund Establishments in Bombay having been shown under this head in the actuals of 1885-86 and the estimates of 1886-87 while in the actuals of 1886-87 they have been shown under Land Revenue and General Administration.

		Rx.
1885-86	Accounts	475,800
1886-87	Budget	494,000
	Revised	465,700
	Accounts	459,200

MISCELLANEOUS.

RECEIPTS.

Superannuation Receipts.—The excess over the previous year is more than covered by the subscriptions to the Madras Civil Fund which were credited to Government for the first time in 1886-87, the fund having been taken over by Government at the end of 1885-86.

India—

		Rx.
1885-86	Accounts	251,700
1886-87	Budget	264,600
	Revised	264,100
	Accounts	258,200

England—

		Rx.
1885-86	Accounts	125,300
1886-87	Budget	96,400
	Revised	102,600
	Accounts	102,800

The English receipts of 1885-86 included a special item of Rx. 25,900, representing the assets of the India Office Provident Fund transferred to Government.

Exchange—

		Rx.
1885-86	Accounts	39,500
1886-87	Budget	32,100
	Revised	38,100
	Accounts	38,700

Stationery and Printing.—The excess over the previous years receipts arises chiefly from the recoveries from State Railways made for the first time in 1886-87 on account of stationery and forms supplied to them. This was not fully provided for in the Budget.

		Rx.
1885-86	Accounts	55,700
1886-87	Budget	71,500
	Revised	97,900
	Accounts	96,800

Miscellaneous.—The receipts under this head cannot be accurately estimated.

		Rx.
1885-86	Accounts	341,200
1886-87	Budget	298,500
	Revised	328,700
	Accounts	351,800

EXPENDITURE.

Territorial and Political Pensions.—The saving occurred mainly from casualties among the pensioners and from a smaller expenditure in Upper Burma than was expected.

		Rx.
1885-86	Accounts	652,700
1886-87	Budget	674,300
	Revised	659,800
	Accounts	647,700

Civil Furlough and Absentee Allowances.—The saving results from the due date of payment of certain allowances and pensions in England having been changed from the 25th March to 1st April.

		Rx.
1885-86	Accounts	262,500
1886-87	Budget	299,600
	Revised	263,300
	Accounts	260,100

Superannuation, &c., Allowances.—The figures of 1885-86 include Rx. 253,300 for donations to the Civil Funds, which have now been taken over by Government.

		India. Rx.	England. Rx.	Exchange. Rx.
1885-86	Accounts ...	921,700	1,506,000	474,100
1886-87	Budget ...	694,800	1,608,000	536,000
	Revised ...	692,800	1,587,000	589,500
	Accounts ...	692,500	1,575,900	592,700

The excess in the English payments over 1885-86 occurred in pensions paid from the Civil Funds. The saving in the estimate was due to the change of the due date of payment from 25th March to 1st April mentioned above.

Stationery and Printing.—The expenditure in 1885-86 was unusually low, and a large part of the excess in 1886-87 is due to arrear payments for that year.

		Rx.
1885-86	Accounts	510,700
1886-87	Budget	556,200
	Revised	552,500
	Accounts	562,000

Exchange.—The charge under this head is the net result of the various gains and losses arising to Government from the transactions with the Railway Companies, and certain other remittance transactions being carried out at fixed rates either under contract or as a concession. In 1885-86 there was a net gain of Rx. 264,400; but the accounts of 1886-87 show a net loss of Rx. 26,300. The difference is due mainly to a loss in the latter year of Rx. 396,600 on the repayment of the Stock receipt loan of 1854. The improvement over the estimate is due to a much larger amount having been withdrawn by the Southern Mahratta Railway Company in India than was provided for in the estimates.

		Rx.
1885-86	Accounts	—264,400
1886-87	Budget	137,700
	Revised	48,000
	Accounts	26,300

Miscellaneous.—The excess over 1885-86 is due to the charges of the Finance Committee and the Public Service Commission.

		Rx.
1885-86	Accounts	306,900
1886-87	Budget	342,000
	Revised	329,700
	Accounts	343,800

FAMINE RELIEF AND INSURANCE.

The decrease is due to the grant having been reduced for the reasons explained in paragraphs 68 to 75 of the Financial Statement of 1887-88.

		Rx.
1885-86	Accounts	1,500,000
1886-87	Budget	1,361,300
	Revised	311,900
	Accounts	309,000

CONSTRUCTION OF RAILWAYS, &C.

In 1885-86 Rx. 500,000 were charged under this head for Frontier Railways, which in 1886-87 have been charged for entirely under "Capital Expenditure." The excess over the Budget Estimate is due to the more rapid prosecution of the Lucknow-Sitapur Railway.

		Rx.
1885-86	Accounts	632,100
1886-87	Budget	109,200
	Revised	187,900
	Accounts	183,100

RAILWAYS.

Net Earnings.—The actuals of 1886-87 show a large improvement both over the estimates of the year and the actuals of the previous year. The traffic on most of the lines, especially the Great Indian Peninsula, was very good, and the working expenses of many of the lines were considerably better than the estimates and the actuals of the previous year. There was however a large falling off in the traffic on the North-Western Railway, which was unusually high in the previous year owing to the military preparations on the North-Western Frontier.

		Rx.
1882-83	... ...	7,200,200
1883-84	... ...	8,066,700
1884-85	... ...	7,684,600
1885-86	... ...	8,782,000
1886-87	Budget	8,405,900
	Revised	8,988,900
	Accounts	9,257,900

		India and England.	Exchange.
		Rx.	Rx.
1882-83	...	6,550,400	1,121,300
1883-84	...	6,709,500	1,103,000
1884-85	...	6,933,300	1,173,100
1885-86	...	7,298,700	1,594,900
1886-87 Budget	...	7,683,700	1,756,900
1886-87 Revised	...	7,708,800	1,962,600
1886-87 Accounts	...	7,718,800	1,987,300

Interest and Annuities.—The charges are increasing year by year with the extension of railways. But were it not for the fall in the rate of exchange, the increase would have been more than covered by the improved earnings.

Other Expenditure.—The variations in the figures arise almost entirely in the surplus profits of Guaranteed Railways owing to an unexpected improvement in their traffic earnings.

			Rx.
1885-86	Accounts	...	620,100
1886-87	Budget	...	687,000
	Revised	...	751,200
	Accounts	...	740,400

IRRIGATION.

MAJOR WORKS.

Net Earnings, excluding Land Revenue.—The slight increase over the previous year is due to the extended area irrigated by the Sirhind Canal. The estimates were not realised, as heavy and timely rainfall reduced the demand for irrigation, and the cost of repairing damages on some of the canals was considerable.

			Rx.
1885-86	Accounts	...	271,600
1886-87	Budget	...	309,600
	Revised	...	248,500
	Accounts	...	283,000

Interest.—The charges under this head also are gradually increasing with the extension of Irrigation Works.

			Rx.
1885-86	Accounts	...	964,900
1886-87	Budget	...	997,800
	Revised	...	994,300
	Accounts	...	992,600

MINOR WORKS.

Receipts.—The actuals of 1885-86 included a special recovery in Bengal.

			Rx.
1885-86	Accounts	...	160,900
1886-87	Budget	...	144,600
	Revised	...	145,400
	Accounts	...	149,400

Expenditure.—The decrease in 1886-87 compared with the previous year is due to the completion of the Red Hills Tank Restoration Works in Madras and to the figures of 1885-86, having included a special charge in Bengal, on account of the irrecoverable expenditure on the Midnapur Tuccavi advances. The estimates were framed too high, and a part was also transferred to the Civil Works grant.

			Rx.
1885-86	Accounts	...	745,700
1886-87	Budget	...	743,400
	Revised	...	759,500
	Accounts	...	691,300

BUILDINGS AND ROADS.

Receipts.—The figures of 1886-87 include a special receipt of Rx. 150,000 from the Maharaja Scindia on account of the restoration of the Gwalior Fort and the Morar Cantonment. There were also some special receipts in 1885-86, the most important being the sale proceeds of the old Secretariat Buildings at Bombay.

			Rx.
1885-86	Accounts	...	615,600
1886-87	Budget	...	680,100
	Revised	...	690,800
	Accounts	...	727,600

Expenditure.—The expenditure in 1885-86 was very low owing to the general curtailment of Public Works expenditure on account of the financial pressure. The saving in 1886-87 on the Budget Estimate is due mainly to the Local Boards having as usual over-estimated their expenditure.

			Rx.
1885-86	Accounts	...	4,485,300
1886-87	Budget	...	5,449,300
	Revised	...	5,342,500
	Accounts	...	5,201,700

ARMY.

Receipts.—The receipts exceeded the estimate mainly under Commissariat Supplies and Services, Ordnance Stores, and Miscellaneous Services owing chiefly to the increased number of troops in Burma.

			Rx.
1885-86	Accounts	...	963,900
1886-87	Budget	...	841,700
	Revised	...	910,300
	Accounts	...	985,000

EXPENDITURE.

India.—The excess over the Budget and Revised arose almost entirely from the extended operations in Upper Burma, Rx. 300,000 and Rx. 1,160,000 only having been provided in the Budget and Revised Estimates on this account, whereas the actual expenditure amounted to Rx. 1,517,800.

		Rx.
1885-86	Accounts	15,247,100
1886-87	Budget	13,288,400
	Revised	14,068,700
	Accounts	14,620,500

England.—The large saving of £169,000 occurred chiefly under Stores for India and the Home charges of the British Forces serving in India.

		Sterling.	Exchange.
1885-86	Accounts ...	3,689,400	1,161,300
1886-87	Budget ...	3,733,200	1,244,400
	Revised ...	3,647,300	1,354,600
	Accounts ...	3,564,200	1,340,300

SPECIAL DEFENCE WORKS.

In the Accounts of 1885-86 and the Estimates of 1886-87 the charges were shown outside the Revenue Account, but it was afterwards decided to charge them to Revenue.

		Rx.
1885-86	Accounts	...
1886-87	Budget	...
	Revised	...
	Accounts	325,600

CAPITAL EXPENDITURE.

Railways.—The excess over the estimate occurred in respect of the Frontier Railways, including the Sutlej Bridge at Ferozepur and the Sind-Sagar Railway, the construction of which was vigorously prosecuted with a view to early completion. It was also due to the Famine Insurance grant for Protective Railways having been reduced by Rx. 300,000, and the amount charged to this head. There was, however, on the other hand, a large saving in the estimate of English Stores.

		Rx.
1885-86	Accounts	4,712,800
1886-87	Budget	4,727,100
	Revised	5,171,500
	Accounts	5,123,100

Irrigation.—The fixed annual grant of Rx. 700,000 provided in the Budget proved considerably in excess of actual requirements.

		Rx.
1885-86	Accounts	562,500
1886-87	Budget	700,000
	Revised	631,000
	Accounts	547,400

ORDER.—Ordered, that the Resolution be communicated to the Comptroller and Auditor General, and that a copy of it be forwarded to the Secretary of State for India.

Ordered also, that the Resolution be published in the *Gazette of India.*

LEAVE AND APPOINTMENTS.

The 5th July, 1888.

No. 3642.—Surgeon-Major H. P. Yeld, Deputy Assay Master, Calcutta Mint, is granted special leave on urgent private affairs for six months, under Section 61 of the Civil Leave Code, from the 10th July, 1888.

Surgeon F. C. Reeves will continue to officiate as Deputy Assay Master, Calcutta Mint, during Dr. Yeld's absence on special leave.

The 6th July, 1888.

No. 3661.—Mr. C. J. Weir, Officiating Deputy Accountant-General, Bengal, is granted an extension of privilege leave for one month and sixteen days.

No. 3664.—The privilege leave for one month granted to Mr. C. J. Rivett Carnac, Assistant Accountant-General and Examiner of Local Fund Accounts, Bengal, from the 25th May, 1888, has been extended for a period of ten days.

CODES.

The 6th July, 1888.

No. 3647.

CIVIL LEAVE CODE.

PAGE 163.

Section 57.

Clause (b).

After the word "Minimum" in line 5 of this clause *insert* "(in the case of an officer who entered Civil employ on or after the 1st April, 1888)".

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 6th July, 1888.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 544.—Surgeon E. R. W. C. Carroll, Indian Medical Service, Bengal Establishment, to be Medical Officer, Lawrence Military Asylum, Sanawar, *vice* Surgeon-Major W. F. Murray, M.B., who vacates that appointment,—dated 14th June, 1888.

STAFF CORPS.

No. 545.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:

Lieutenant Donald John Campbell Macnabb, Highland Light Infantry, Assistant Commissioner, Burma,—9th March, 1886.

Lieutenant Charles Hamilton Beville, Worcestershire Regiment, officiating Wing Officer, 18th Bengal Infantry,—1st December, 1886.

FURLOUGH AND LEAVE.

No. 546.—The undermentioned officer is granted furlough out of India, with the necessary subsidiary leave:

Surgeon-Major E. A. Birch, Surgeon-Superintendent, Presidency General Hospital, (m. c.) for one year, under rule XIV., clause I., of the Regulations of 1868.

No. 547.—Colonel A. N. Phillips, Infantry, Cantonment Magistrate, first grade, sub. *pro tem.*, North-West rn Provinces and Oudh, is granted furlough in and out of India (m. c.) for two years, under rule XIV., clause I., of the Regulations of 1868, with effect from the 25th April, 1887.

No. 548.—Lieutenant G. E. Rogers, King's Own Scottish Borderers, Probationer, Bengal Staff Corps, is permitted to proceed to England (m. c.) under paragraph 98, Army Regulations, India, vol. II.

No. 549.—With reference to G. G. O. No. 269 of 1888, Lieutenant H. C. Vesey, Lincolnshire Regiment, Probationer, Bengal Staff Corps, has been granted by the Secretary of State for India leave out of India (m. c.) for six months under the leave rules for the Staff Corps. Pension service—3rd year commenced 25th November, 1887.

LONDON GAZETTE.

No. 550.—The following extracts are published for general information:

"London Gazette," dated the 12th June, 1888, pages 3250 and 3251.

INDIA OFFICE,
11th June, 1888.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India:

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major and Brevet Lieutenant-Colonel John Biddulph. Dated 22nd October, 1887.

Major William Maitland Meacham. Dated 17th April, 1888.

BENGAL INFANTRY.

To be Colonel.

Lieutenant-Colonel and Colonel in the Army Richard Worsley. Dated 1st April, 1888.

BENGAL MEDICAL ESTABLISHMENT.

Surgeons to be Surgeons-Major.

Dated 31st March, 1888.

Arthur Tomes.
William Arthur Mawson.
George Hamilton Peevor.
Sorabshaw Hormasji Dantra, M.D.
Henry Hamilton, M.D.
Bernard Doyle.
Robert Cobb.
Augustus Edward Richard Stephens.
William Hotson Cadge.

* * * *

INDIAN ARMY.

To be Colonel.

Lieutenant-Colonel Willoughby Wallace Hooper, Madras Staff Corps. Dated 20th April, 1888.

PENSIONS.

No. 551.—Deputy-Commissary and Honorary Captain Francis Fraser, Ordnance Department, Bengal, is transferred to the Pension establishment, with effect from the 26th May, 1888.

PROMOTIONS.

No. 552.—The following promotion is made, subject to Her Majesty's approval:

To be Colonel in the Army.

Lieutenant-Colonel Henry Honywood Hughes Hallett, Madras S. C.,—4th July, 1888.

No. 553.—Under the provisions of the Royal Warrant of the 10th November, 1881, the name of Colonel W. Osborn, Madras S. C., is placed on the list of Major-Generals on the Indian Gradation List, in consequence of the transfer to the Unemployed Supernumerary List of Colonel W. H. G. Palmer, Madras S. C. (whose name is borne on the list of Major-Generals of the Indian Army), on the 13th May, 1888.

ORDNANCE DEPARTMENT.

No. 554.—Store Sergeant George Wilkinson to be Sub-Conductor, on probation;

Store Sergeant John H. Headwards, Assistant Overseer, Small Arms Ammunition Factory, Dum-Dum, to be Sub-Conductor, on probation, *seconded;*

Store Sergeant Thomas Oakley Drake, Assistant Timber Storekeeper, Gun Carriage Factory, Fatehgarh, to be Sub-Conductor, on probation, *seconded;*

Store Sergeant Frederick Hasselbrock, Assistant Overseer, Small Arms Ammunition Factory, Dum-Dum, to be Sub-Conductor, on probation, *seconded;*

Store Sergeant James Pollard to be Sub-Conductor, on probation;

Store Sergeant William Goodman, Assistant Overseer, Small Arms Ammunition Factory, Dum-Dum, to be Sub-Conductor on probation, *seconded;*

Store Sergeant John Dow to be Sub-Conductor, on probation;

Store Sergeant William C. Parfitt to be Sub-Conductor, on probation;

Store Sergeant Joseph Callow to be Sub-Conductor, on probation;

Store Sergeant Robert Rhubottom to be Sub-Conductor, on probation,—

with effect from the 1st April, 1888, to complete the establishment.

PUBLIC WORKS DEPARTMENT.

No. 555.—Sergeant Frederick Ossian Albert Baker, Supervisor, second grade, Military Works Department, to be Sub-Conductor, with effect from the 23rd April, 1888, *vice* Sub-Conductor Charles Hilton, retired.

NATIVE ARMY.

No. 556.—*17th Bengal Cavalry*—

Risaldar Mahmúd Khan to be Risaldar-Major, Ressaidar Muhammad Akbar Khan to be Risaldar, Jemadar Muhammad Amín Khan to be Ressaidar, and Kot-Dafadar Munna Khan to be Jemadar, *vice* Risaldar-Major Rustam Ali Khan, invalided, with effect from the 1st February, 1888.

No. 557.—*15th Bengal Infantry*—

Color-Havildar Tilok Singh to be Jemadar, *vice* Prem Singh, invalided, with effect from the 13th March, 1888.

No. 558.—*36th Bengal Infantry*—

Havildar Ishar Singh to be Jemadar, to fill an existing vacancy, with effect from the 4th May, 1888.

PANJAB FRONTIER FORCE.

No. 559.—*5th Panjab Cavalry*—

Kot-Dafadar Purusottam Singh to be Jemadar, *vice* Sohan Singh, resigned, with effect from the 11th April, 1888.

REWARDS.

ORDER OF BRITISH INDIA.

No. 560.—The Governor-General in Council is pleased to make the following promotions in the Order of British India, with effect from the dates specified:

MADRAS.

To the 1st Class with the title of Sardar Bahadur.

Subadar-Major Cauleemootoo, *Bahadur*, Queen's Own Sappers and Miners, *vice* pensioned Subadar-Major Shaikh Farid, *Sardar Bahadur*, deceased,—19th February, 1888.

BOMBAY.

To the 1st Class with the title of Sardar Bahadur.

Subadar-Major Shaikh Amir, *Bahadur*, 19th Bombay Infantry, *vice* pensioned Risaldar Shaikh Abdullah, *Sardar Bahadur*, deceased,—6th April, 1888.

ORDER OF MERIT.

No. 561.—The Governor-General in Council is pleased to admit the undermentioned Non-Commissioned Officer to the third class of the Order of Merit:

2nd Regiment (Q. O.) Bengal Light Infantry.

No. 2382, HAVILDAR HARPARSHAD MISSER.—For conspicuous gallantry, displayed by him in action near Salen, Upper Burma, on the 12th June, 1886, in leading an attack on a pagoda, and driving the enemy therefrom when the command of the party devolved upon him in consequence of his European officer being killed.

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd July, 1888.

No. 202.—*Erratum.*—In that portion of Public Works Department Notification No. 119, dated the 23rd April, 1888, relating to Mr. J. Douglas, *for the words* "to hold charge of the office of the" *read* "to officiate as".

The 4th July, 1888.

No. 203.—His Excellency the Governor-General in Council is pleased to sanction, under Section 4 of the Indian Railway Act of 1879, the use of locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby on the extensions of the Bhavnagar-Gondal Junagad-Porbandar Railway to Verawal and Porbandar.

No. 204.—Mr. J. Cleburne, Executive Engineer, 3rd Grade, North-Western Provinces and Oudh, is granted special leave for two years, under the terms of Public Works Department Nos. 1940-41G., dated the 3rd October, 1887, with effect from the 16th June, 1888.

No. 205.—With effect from 16th May, 1888, the Public Works Department of Rajputana and Central India will be worked as a combined charge under one Superintending Engineer, who will be Secretary to the Governor-General's Agent of both Administrations.

No. 206.—With reference to Public Works Department Notification No. 203, dated the 4th July, 1888, Major G. F. L. Marshall, R.E., is appointed Superintending Engineer and Secretary in the Public Works Department to the combined Administrations of Rajputana and Central India.

The 5th July, 1888.

No. 207.—The Governor-General in Council is pleased to order the following temporary promotions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified :

Names.	From	To	Date.
Major J. W. Ottley, R.E. .	Superintending Engineer, 3rd Class.	Superintending Engineer, 2nd Class.	1st January, 1888.
Mr. F. E. Robertson . .	Executive Engineer, 1st Grade	Superintending Engineer, 3rd Class.	5th February, 1888.
Mr. J. W. Wright . .	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	4th April, 1888.
Mr. H. A. S. Fenner . .	Superintending Engineer, 3rd Class.	Superintending Engineer, 2nd Class.	4th April, 1888.
Mr. R. H. Rhind . .	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	13th April, 1888.
Colonel G. E. L. S. Sanford, C.B., R.E.	Chief Engineer, 2nd Class ...	Chief Engineer, 1st Class .	15th April, 1888.
Mr. T. H. Wickes . .	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	25th April, 1888.
Major W. L. Greenstreet, R.E.	Superintending Engineer, 3rd Class.	Superintending Engineer, 2nd Class.	25th April, 1888.
Major G. Hildebrand, R.E. .	Superintending Engineer, 3rd Class, Supernumerary.	Superintending Engineer, 2nd Class, Supernumerary.	25th April, 1888.
Colonel B. Lovett, C.S.I., R.E.	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	7th May, 1888.
Brevet Lieutenant-Colonel W. G. Nicholson, R.E.	Superintending Engineer, 3rd Class.	Superintending Engineer, 2nd Class.	7th May, 1888.
Major T. Gracey, R.E. .	Superintending Engineer, 3rd Class.	Superintending Engineer, 2nd Class.	26th May, 1888.
Mr. E. J. Martin . . .	Superintending Engineer, 1st Class.	Chief Engineer, 3rd Class .	2nd June, 1888.
Mr. F. J. Johnstone . .	Superintending Engineer, 1st Class.	Chief Engineer, 3rd Class .	2nd June, 1888.

The 6th July, 1888.

No. 208.—The Governor-General in Council is pleased to sanction, under Section 4 of the Indian Railway Act of 1879, the use of locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby on the Northern and Southern Divisions of the Mysore State Railways Extension.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 28.} SIMLA, SATURDAY, JULY 14, 1888.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 28.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATION.—MEDICAL.

Simla, the 13th July, 1888.

No. 455.—The services of Surgeon-Major J. J. Monteath, M.D., are placed temporarily at the disposal of the Government of Bengal.

A. P. MACDONNELL,
Secretary to the Government of India.

CHIEF COMMISSIONER OF COORG.

NOTIFICATION.

Bangalore, the 3rd July, 1888.

No. 29.—In exercise of the powers conferred by Section 5 of Act XIV. of 1874 (The Scheduled Districts Act), and in modification of Notification No. 4, dated the 6th February, 1888, extending certain sections of Act V. of 1861 (an Act for the regulation of Police) to the District of Coorg, Sections 4 and 37 of the latter Act are also, with the previous sanction of the Governor-General in Council, extended by the Chief Commissioner of Coorg to that district.

By Order,
F. E. K. WEDDERBURN,
Secretary.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—EMIGRATION.

Simla, the 13th July, 1888.

No. 107-30—4 *E*.—With reference to Notification No. 86, dated the 5th June, 1888, the following amendment of the Rules made under the Indian Emigration Act, XXI. of 1883, is published under Section 81 (4) of that Act for general information:

In Rule 8, Schedule D (page 89), strike out the passage commencing with the word "Whenever" and ending with the word "gratings," and substitute the following:

"The booby hatches of the main and fore hatchways, and—when one has to be made—of the after hatchway also, shall be constructed to open at their sides, and not at the forward or after ends; and these openings shall be fitted with substantial water-tight lids."

MUSEUMS AND EXHIBITIONS.

The 12th July, 1888.

No. 432-39—12 *Ex*.—In exercise of the power conferred by Section 3 of the Indian Museum Act,

IV. of 1887, the Governor-General in Council is pleased to appoint Mr. J. Eliot, Officiating Meteorological Reporter to the Government of India, to be a Trustee of the Indian Museum.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 9th July, 1888.

No. 1304-*G.*—Kazi Muhammad Aslam Khan, C.M.G., Assistant Commissioner, 3rd Grade, Punjab, and Mir Munshi of the Punjab Civil Secretariat, is appointed to officiate as Attaché in the Foreign Department, with effect from the 19th June, 1888, and during the absence on leave of Kazi Saiyid Ahmed, Khan Bahadur, C.I.E., or until further orders.

The 11th July, 1888.

No. 2822-*I.*—In exercise of the powers conferred by sections 8 and 9 respectively of the Indian Christian Marriage Act, XV. of 1872, the Governor-General in Council is pleased—

(*a*) to appoint the Reverend William Hunt Soper of the Wesleyan Mission, Secunderabad, to be a Marriage Registrar in respect of all places within the territories of His Highness the Nizam of Hyderabad; and

(*b*) to license the said Reverend William Hunt Soper to grant certificates of marriage between Native Christians within the said territories.

The 12th July, 1888.

No. 2829-*I.*—In supersession of so much of Notification No. 142-I. J., dated the 24th June, 1881, as refers to the cantonment of Sipri, and in exercise of the powers conferred by section 28 of Act III. of 1880 as extended to that cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Major J. H. Yule, of the 2nd Battalion Devonshire Regiment, with power to try breaches of any rules or regulations made under section 25 of the said Act within the limits of the Sipri cantonment, with effect from the 15th May, 1888.

No. 1328-*G.*—The following temporary promotions are made in the Berar Commission, with effect from the 8th April, 1888, consequent on the vacation by Colonel J. G. Bell of his appointment as Judicial Commissioner of the Hyderabad Assigned Districts:

Colonel H. C. A. Szczepanski, Deputy Commissioner of the 1st Class, and Officiating Judicial Commissioner, to be Judicial Commissioner, substantive *pro tempore*.

Colonel K. J. L. Mackenzie, Deputy Commissioner of the 2nd Class, and Officiating Deputy Commissioner of the 1st Class, to be a Deputy Commissioner of the 1st Class, substantive *pro tempore*.

Lieutenant-Colonel R. Bullock, Deputy Commissioner of the 3rd Class, and Officiating Deputy Commissioner of the 2nd Class, to be a Deputy Commissioner of the 2nd Class, substantive *pro tempore*.

Mr. H. S. Nicholetts, Assistant Commissioner of the 1st Class, and Officiating Deputy Commissioner of the 3rd Class, to be a Deputy Commissioner of the 3rd Class, substantive *pro tempore*.

Captain J. G. Morris, Assistant Commissioner of the 2nd Class, and Officiating Assistant Commissioner of the 1st Class, to be an Assistant Commissioner of the 1st Class, substantive *pro tempore*.

Moulvie Mahomed Nizam-ud-din Hassan Khan, Assistant Commissioner of the 3rd Class, and Officiating Assistant Commissioner of the 2nd Class, to be an Assistant Commissioner of the 2nd Class, substantive *pro tempore*.

No. 1330-*G.*—The following temporary appointments are made in the Berar Commission, with effect from the dates of assuming charge, consequent on the death of Mr. L. S. Saunders, Commissioner of the Hyderabad Assigned Districts:

Colonel H. C. A. Szczepanski, Judicial Commissioner, substantive *pro tempore*, to be Commissioner, substantive *pro tempore*.

Colonel K. J. L. Mackenzie, Deputy Commissioner of the 1st Class, substantive *pro tempore*, to be Judicial Commissioner, substantive *pro tempore*.

The 13th July, 1888.

No. 1334-*G.*—The following changes are made in the graded list of the Political Department:

Reversinos.

Consequent on the appointment of Captain H. L. Ramsay, Political Assistant of the 1st Class, on return from foreign service, to officiate as a Political Agent of the 3rd Class, with effect from the 15th February 1888—

Lieutenant W. H. Cornish, from Political Assistant of the 1st Class, sub. *pro tem.*, to officiating Political Assistant of the 1st Class.

Lieutenant C. Archer, from Political Assistant of the 3rd Class, sub. *pro tem.*, to officiating Political Assistant of the 3rd Class.

Consequent on the grant of furlough to Major C. E. Yate, C.S.I., C.M.G., Political Assistant of the 1st Class, on the termination of his duty with the Afghan Boundary Commission, and with effect from the 8th March 1888—

Captain W. E. Evans-Gordon, from Political Assistant of the 1st Class, sub. *pro tem.*, to officiating Political Assistant of the 1st Class.

Captain E. R. Penrose, from Political Assistant of the 3rd Class, sub. *pro tem.*, to officiating Political Assistant of the 3rd Class.

Consequent on the appointment of Mr. G. R. Irwin to officiate as a Political Agent of the 3rd Class, with effect from the 19th March 1888—

Major J. H. Newill, from officiating Political Agent of the 3rd Class, to his substantive grade of Political Assistant of the 1st Class.

Captain A. F. deLaessoe, from officiating Political Assistant of the 1st Class, to Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant J. Ramsay, from officiating Political Assistant of the 2nd Class, to officiating Political Assistant of the 3rd Class.

Promotions.

Consequent on the appointment of Captain W. E. Evans-Gordon, Political Assistant of the 3rd Class, and officiating Political Assistant of the 1st Class, to be an Additional Political Agent of the 3rd Class, and on his seconding as such, with effect from the 21st March 1888—

Captain A. F. deLaessoe, Political Assistant of the 2nd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 1st Class.

Lieutenant W. C. R. Stratton, officiating Political Assistant of the 2nd Class, to be a substantive Political Assistant of the 3rd Class, under the operation of rule 4, section 4, of the Pay and Acting Allowance Code. Lieutenant Stratton will continue to officiate as a Political Assistant of the 2nd Class.

Lieutenant J. Ramsay, officiating Political Assistant of the 3rd Class, to officiate as a Political Assistant of the 2nd Class.

Reversions.

Consequent on the return from boundary duty of Mr. Ney Elias, C.I.E., Political Agent of the 3rd Class, with effect from the 22nd March 1888—

Captain H. M. Temple, from Political Agent of the 3rd Class, sub. *pro tem.*, to officiating Political Agent of the 3rd Class.

Captain C. Herbert, from Political Assistant of the 1st Class, sub. *pro tem.*, to officiating Political Assistant of the 1st Class.

Consequent on the return from privilege leave of Captain H. L. Ramsay, Political Assistant of the 1st Class, with effect from the 31st March 1888—

Captain A. F. deLaessoe, from officiating Political Assistant of the 1st Class, to Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant L. S. Newmarch, from Political Assistant of the 2nd Class, sub. *pro tem.*, to officiating Political Assistant of the 2nd Class.

Lieutenant J. Ramsay, from officiating Political Assistant of the 2nd Class, to Political Assistant of the 3rd Class, sub. *pro tem.*

Lieutenant J. Manners Smith, from Political Assistant of the 3rd Class, sub. *pro tem.*, to officiating Political Assistant of the 3rd Class.

In Foreign Department Notification, No. 879-G., dated the 10th May 1888, for "Political Agent of the 3rd Class, sub. *pro tem.*," in the case of Captain H. M. Temple, read *officiating Political Agent of the 3rd Class.*

Consequent on the reversion of Captain H. M. Temple, officiating Political Agent of the 3rd Class, to his substantive grade of Political Assistant of the 1st Class, with effect from the 4th April 1888—

Lieutenant W. H. Cornish, from officiating Political Assistant of the 1st Class, to Political Assistant of the 2nd Class, sub. *pro tem.*

Captain A. F. deLaessoe, from Political Assistant of the 2nd Class, sub. *pro tem.*, to officiating Political Assistant of the 2nd Class.

Lieutenant A. F. Pinhey, from officiating Political Assistant of the 2nd Class, to Political Assistant of the 3rd Class, sub. *pro tem.*

Lieutenant J. Ramsay, from Political Assistant of the 3rd Class, sub. *pro tem.*, to officiating Political Assistant of the 3rd Class.

Promotions.

Consequent on the grant of furlough to Captain C. W. Ravenshaw, officiating Political Assistant of the 1st Class, with effect from the 13th April 1888—

Lieutenant W. H. Cornish, Political Assistant of the 2nd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 1st Class.

Captain A. F. deLaessoe, officiating Political Assistant of the 2nd Class, to be a Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant A. F. Pinhey, Political Assistant of the 3rd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 2nd Class.

Lieutenant J. Ramsay, officiating Political Assistant of the 3rd Class, to be a Political Assistant of the 3rd Class, sub. *pro tem.*

Consequent on the grant of privilege leave to Mr. G. R. Irwin, officiating Political Agent of the 3rd Class—

Major J. H. Newill, Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class, with effect from the 19th April 1888.

Mr. A. L. P. Tucker, Bombay Civil Service, to officiate as a Political Assistant of the 1st Class, with effect from the 24th April 1888. This cancels Mr. Tucker's grading as a Political Assistant of the 1st Class, sub. *pro tem.*, in Foreign Department Notification, No. 814-G., dated the 3rd May 1888.

Consequent on the appointment of Colonel H. P. Peacock, Political Agent of the 1st Class, sub. *pro tem.*, to officiate as a Resident of the 2nd Class, and as Resident at Jeypore, with effect from the 24th April 1888—

Colonel E. S. Reynolds, Political Agent of the 2nd Class, to be a Political Agent of the 1st Class, sub. *pro tem.*

Lieutenant-Colonel V. E. Law, Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class.

Mr. P. J. C. Robertson, Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class.

Captain A. F. deLaessoe, Political Assistant of the 2nd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 1st Class.

Lieutenant L. S. Newmarch, officiating Political Assistant of the 2nd Class, to be a Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant J. Ramsay, Political Assistant of the 3rd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 2nd Class.

Lieutenant J. Manners Smith, officiating Political Assistant of the 3rd Class, to be a Political Assistant of the 3rd Class, sub. *pro tem.*

Consequent on the replacement at the disposal of the Government of the Punjab of the services of Mr. R. I. Bruce, C.I.E., Political Agent of the 1st Class, with effect from the 12th May 1888—

Colonel H. P. Peacock, Political Agent of the 2nd Class, to be a Political Agent of the 1st Class. Colonel Peacock will continue to officiate as a Resident of the 2nd Class, and as Resident at Jeypore.

Lieutenant-Colonel H. Wylie, C.S.I., Political Agent of the 2nd Class, to officiate as a Political Agent of the 1st Class.

Mr. A. H. T. Martindale, Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class.

Captain H. M. Temple, Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class.

Lieutenant P. J. Melvill, officiating Political Assistant of the 2nd Class, to officiate as a Political Assistant of the 1st Class.

Lieutenant J. Manners Smith, Political Assistant of the 3rd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 2nd Class.

Lieutenant C. Archer, officiating Political Assistant of the 3rd Class, to be a Political Assistant of the 3rd Class, sub. *pro tem.*

Consequent on the grant of special leave to Lieutenant-Colonel W. F. Prideaux, Political Agent of the 1st Class, with effect from the 18th May 1888—

Lieutenant-Colonel F. A. Wilson, Political Agent of the 2nd Class, to officiate as a Political Agent of the 1st Class.

Major E. A. Fraser, Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class.

Captain H. L. Ramsay, Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class.

Lieutenant L. S. Newmarch, Political Assistant of the 2nd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 1st Class.

Lieutenant W. C. R. Stratton, officiating Political Assistant of the 2nd Class, to be a Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant C. Archer, Political Assistant of the 3rd Class, sub. *pro tem.*, to officiate as a Political Assistant of the 2nd Class.

Captain E. R. Penrose, officiating Political Assistant of the 3rd Class, to be a Political Assistant of the 3rd Class, sub. *pro tem.*

Consequent on the appointment of Colonel C. B. Euan-Smith, C.S.I., Additional Political Agent of the 2nd Class, and Political Agent in the Eastern States of Rajputana, to be Her Majesty's Agent and Consul-General for the Dominions of the Sultan of Zanzibar, with effect from the 1st June 1888—

Major N. C. Martelli, Political Agent of the 3rd Class, and officiating Additional Political Agent of the 2nd Class, to be an Additional Political Agent of the 1st Class, and Political Agent in the Eastern States of Rajputana.

Reversions.

Consequent on arrangements following the seconding of Major N. C. Martelli as an Additional Political Agent of the 1st Class, with effect from the 1st June 1888—

Captain I. MacIvor, from Political Agent of the 3rd Class, sub. *pro tem.*, to officiating Political Agent of the 3rd Class.

Lieutenant W. C. R. Stratton, from Political Assistant of the 2nd Class, sub. *pro tem.*, to officiating Political Assistant of the 2nd Class.

Captain E. R. Penrose, from Political Assistant of the 3rd Class, sub. *pro tem.*, to officiating Political Assistant of the 3rd Class.

Promotions.

Consequent on the grant of privilege leave to Major D. Robertson, officiating Political Agent of the 2nd Class, with effect from the 1st June 1888—

Major J. H. Newill, officiating Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class.

Consequent on the grant of privilege leave to Colonel J. Biddulph, Political Agent of the 1st Class, with effect from the 5th June 1888—

Lieutenant-Colonel E. Mockler, Political Agent of the 2nd Class, to officiate as a Political Agent of the 1st Class.

Mr. P. J. C. Robertson, officiating Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class.

Captain C. Herbert, officiating Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class.

Lieutenant W. C. R. Stratton, officiating Political Assistant of the 2nd Class, to officiate as a Political Assistant of the 1st Class.

Captain E. R. Penrose, officiating Political Assistant of the 3rd Class, to officiate as a Political Assistant of the 2nd Class.

Consequent on the appointment, temporarily, of Mr. C. S. Bayley, officiating Political Agent of the 3rd Class, to be an additional Political Agent of the 1st Class, and Political Agent in Bikanir, with effect from the 12th June 1888—

Lieutenant W. H. Cornish, officiating Political Assistant of the 1st Class, to officiate as a Political Agent of the 3rd Class.

Lieutenant A. F. Pinhey, officiating Political Assistant of the 2nd Class, to officiate as a Political Assistant of the 1st Class.
Lieutenant K. D. Erskine, officiating Political Assistant of the 3rd Class, to officiate as a Political Assistant of the 2nd Class.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND LEAVE ALLOWANCES.

Simla, the 10th July, 1888.

No. 3738.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

The Governor-General in Council has decided that, without the special orders of the Government of India, no officer of Government who is in receipt of furlough or leave allowance may take service under any other employer in India, and no officer whose services have been lent to any other employer in India can take leave or obtain leave allowances from the Government of India unless he actually quits his employment for the period of such leave.

ORDER.—Ordered, that this Resolution be communicated to the several Departments of the Government of India, Local Governments, Administrations, and Heads of Departments for information.

Ordered also, that the Resolution be published in the *Gazette of India*.

LEAVE AND APPOINTMENTS.

The 13th July, 1888.

No. 3823.—The following reversions of officers of the Account Department for June 1888 are notified:

With effect from the 19th June, 1888, in consequence of Mr. R. E. Hamilton's return from privilege leave—

Mr. H. J. Brereton to officiate as Enrolled Officer, Class IV.;
Mr. Moung Hla Oung to be substantive *pro tempore* in Class V.; and
Mr. L. E. Pritchard to officiate as Enrolled Officer, Class VI.

No. 3822.—The following grade promotions of officers of the Account Department are made with effect from the 20th June, 1888:

Mr. T. H. S. Biddulph, Enrolled Officer, Class IV., to be Enrolled Officer, Class III.;
Mr. C. E. Crawley, Enrolled Officer, Class V., to be Enrolled Officer, Class IV.;
Mr. Moung Hla Oung, Enrolled Officer, substantive *pro tempore* Class V., to be Enrolled Officer, Class V.; and
Mr. A. H. Anthony, Enrolled Officer, Class VI., to be substantive *pro tempore* in Class V.

CODES.

The 12th July 1888.

No. 3751.

CIVIL PENSION CODE.

Page 85.

SECTION 153.

Strike out clause (c) of this Section.

The 12th July, 1888.

No. 3781.

PAY AND ACTING ALLOWANCE CODE.

Section 56.

PAGE 296.

Strike out the words "Probationary Sub-Assistant Conservators, Forest Department, India," *added to the section by Finance Department order No. 6297, dated 29th November, 1887.*

The 13th July, 1888.

No. 3825.

CIVIL PENSION CODE.

PAGE 44.

Section 94.

Rule 1.

Insert the following in the proper place in the List under this Rule:

Transport Department.—Salutries in the—in receipt of pay at the rate of Rs. 30 a month.

STATISTICS AND COMMERCE.

COMMERCE AND TRADE.

Merchant Shipping.

The 13th July, 1888.

No. 3716.—The Governor-General in Council directs the publication of the following Order issued by Her Majesty the Queen in Council, respecting the measurement of the tonnage of vessels of the Kingdom of the Netherlands:

AT THE COURT AT WINDSOR,

The 3rd day of May, 1888.

PRESENT:

The Queen's Most Excellent Majesty in Council.

WHEREAS by the Merchant Shipping Act Amendment Act, 1862, it is enacted that whenever it is made to appear to Her Majesty that the Rules concerning the measurement of tonnage of merchant ships for the time being in force under the principal Act have been adopted by the Government of any foreign country, and are in force in that country, it shall be lawful for Her Majesty by Order in Council to direct that the ships of such foreign country shall be deemed to be of the tonnage denoted in their Certificates of Registry or other national papers, and thereupon it shall no longer be necessary for such ships to be re-measured in any port or place in Her Majesty's Dominions, but such ships shall be deemed to be of the tonnage denoted in their Certificates of Registry or other papers in the same manner, to the same extent, and for the same purposes, in, to, and for which the tonnage denoted in the Certificates of Registry of British ships is to be deemed the tonnage of such ships:

And whereas by the Merchant Shipping Act, 1876, it is enacted that "where Her Majesty has power, under the Merchant Shipping Act, 1854, or any Act passed or hereafter to be passed amending the same, to make an Order in Council, it shall be lawful for Her Majesty from time to time to make such Order in Council, and by Order in Council to revoke, alter, or add to any Order so made":

And whereas it was made to appear to Her Majesty, that the Rules concerning the measurement of tonnage of merchant ships in force under the Merchant Shipping Act, 1854, had been adopted by the Government of His Majesty the King of the Netherlands, with the exception of a difference in the mode in certain steamers of estimating the allowance for engine-room, and such Rules were in force in that country, and came into operation on the 1st day of January, 1876:

And whereas by Order in Council dated the 26th day of October, 1875, Her Majesty was pleased to direct as follows:

1. As regards sailing ships, that merchant sailing ships of the said Kingdom of the Netherlands, the measurement whereof should, after the said 1st day of January, 1876, have been ascertained and denoted in the registers and other national papers of such sailing ships, testified by the date thereof, should be deemed to be of the tonnage denoted in such registers and other national papers in the same manner, and to the same extent, and for the same purpose, in, to, and for which the tonnage denoted in the Certificate of Registry of British sailing ships is deemed to be the tonnage of such ships.
2. As regards steam ships, that merchant ships belonging to the said Kingdom of the Netherlands which are propelled by steam or any other power requiring engine-room, the measurement whereof should, after the said 1st day of January, 1876, have been ascertained and denoted in the registers and other national papers of such steam ships, testified by the dates thereof, should be deemed to be of the tonnage denoted on such registers or other national papers in the same manner, and to the same extent, and for the same purpose in, to, and for which the tonnage denoted in the Certificate of Registry of British ships is deemed to be the tonnage of such ships. Provided nevertheless, that should the owner or master of any such Dutch steam ship desire the deduction for engine-room in his ship to be estimated under the rules for engine-room measurement and deduction applicable to British ships instead of under the Dutch rule, the engine-room should be measured and the deduction calculated according to the British rules.

And whereas it has been made to appear to Her Majesty that a new Royal Ordinance, which came into operation on the 6th day of January, 1888, stipulates that the owners of Dutch steam ships may have the net tonnage of their vessels calculated according to British as well as according to Dutch rules, and shall have issued to them a separate certificate to be used in Foreign countries showing the net tonnage calculated according to British rules:

And whereas it has been made to appear desirable to Her Majesty that the provisions of the said recited Order in Council of the 26th day of October, 1875, should be revoked, and a new Order in Council made and substituted in lieu thereof:

NOW, THEREFORE, Her Majesty, in virtue of the powers vested in Her by the said recited Acts, and by and with the advice of Her Privy Council, is pleased to direct that the said recited Order of the 26th day of October, 1875, shall be and the same is hereby revoked, and in lieu thereof, and in substitution therefor, Her Majesty is hereby pleased, by and with the advice of Her Privy Council, to direct as follows:

1. As regards sailing ships, that merchant sailing ships of the said Kingdom of the Netherlands, the measurement whereof after the said 1st day of January, 1876, has been ascertained and denoted in the registers and other national papers of such sailing ships, testified by the date thereof, shall be deemed to be of the tonnage denoted in such registers and other national papers in the same manner, and to the same extent, and for the same purpose, in, to, and for which the tonnage denoted in the Certificate of Registry of British sailing ships is deemed to be the tonnage of such ships.

2. As regards steam ships, that merchant ships belonging to the said Kingdom of the Netherlands which are propelled by steam or any other power requiring engine-room, the measurement whereof shall, after the said 1st day of January, 1876, have been ascertained and denoted in the registers and other national papers of such steam ships, testified by the dates thereof, shall be deemed to be of the tonnage denoted on such registers or other national papers in the same manner, and to the same extent, and for the same purpose, in, to, and for which tonnage denoted in the Certificate of Registry of British ships is deemed to be the tonnage of such ships. Provided nevertheless, that if the owner or master of any such Dutch steam ship desires the deduction for engine-room in his ship to be estimated under the rules for engine-room measurement and deduction applicable to British ships instead of under the Dutch rule, the engine-room shall be measured and the deduction calculated according to the British rules, and that in the event of any such steam ship possessing a certificate of tonnage or other national paper issued as aforesaid on or after the 6th day of January, 1888, denoting the net registered tonnage of such ship under the British rules, the ship shall be deemed to be of the tonnage so denoted thereon.

C. L. PEEL.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 13th July, 1888.

APPOINTMENTS.

ADJUTANT-GENERAL'S DEPARTMENT.

No. 562.—Colonel W. J. Bax, General List, Infantry, officiating Assistant Adjutant-General, to be an Assistant Adjutant-General on the Establishment provisionally, *vice* Colonel H. M. Evans, who has vacated that appointment.

STAFF CORPS.

No. 563.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:

Lieutenant Auberon Arthur Howell, Northumberland Fusiliers, officiating Wing Officer, 2nd Battalion, 4th Goorkha Regiment,—4th June, 1887.

Lieutenant Reginald George Burton, 1st West India Regiment, officiating Wing Officer, 25th Bengal Infantry,—9th July, 1887.

No. 564.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:

Lieutenant Neville Cracroft Taylor, West Yorkshire Regiment, officiating Squadron Officer, 14th Bengal Lancers,—8th December, 1886.

Lieutenant Charles Ellis Hay Erskine, Leicestershire Regiment, Wing Officer, 36th Bengal Infantry,—16th December, 1886.

FURLOUGH AND LEAVE.

No. 565.—Captain and Brevet-Major W. Peacocke, R.E., Executive Engineer, third grade, supernumerary, Military Works Department, is granted furlough out of India (p. a.) for one year, under rule IX. of the Regulations of 1868, with effect from the 8th March, 1888.

No. 566.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:

Major A. S. McRae, Bengal S. C., 22nd Bengal Infantry, (p. a.) for one year. Pension service—22nd year commenced 11th January, 1888.

Captain J. L. O'Bryen, Bengal S. C., 31st Bengal Infantry, (p. a.) for one year. Pension service—15th year commenced 28th February, 1888.

Lieutenant P. M. Carnegy, Bengal S. C., 2nd Battalion, 4th Goorkha Regiment, (p. a.) for one year. Pension service—11th year commenced 30th January, 1888.

Lieutenant H. P. C. O'Farrell, Bengal S. C., 7th Bengal Cavalry, (m. c.) for 121 days. Pension service—6th year commenced 27th January, 1888.